



## County Service Area 70 Zone GH (Glen Helen)

Report Created:11/3/2016

County Service Area 70 Zone GH is governed by the County Board of Supervisors. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone provides park and recreation, open space and habitat mitigation, sewer, and streetlight services to the Glen Helen area. Sanitation services are provided to the San Bernardino Sheriff's Department Detention facility as well as a Master Planned community commonly known as "Rosena Ranch". On January 30, 2007, voters approved a service charge of \$41.71 per parcel, per year with an annual 2.5% inflationary increase to fund streetlight services. The service charge for 2014-15 was \$49.58 per parcel, \$50.82 for 2016-17, and is currently billed on 1,519 parcels. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. The audits identify the receipt of property taxes even though the zone receives a service charge.

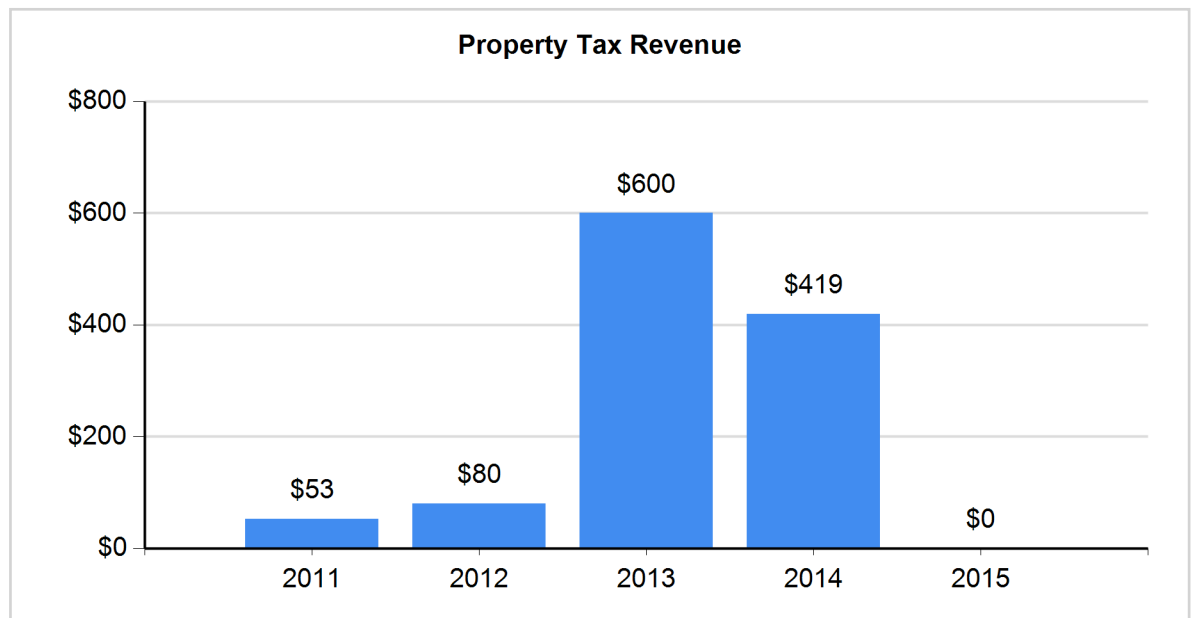
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



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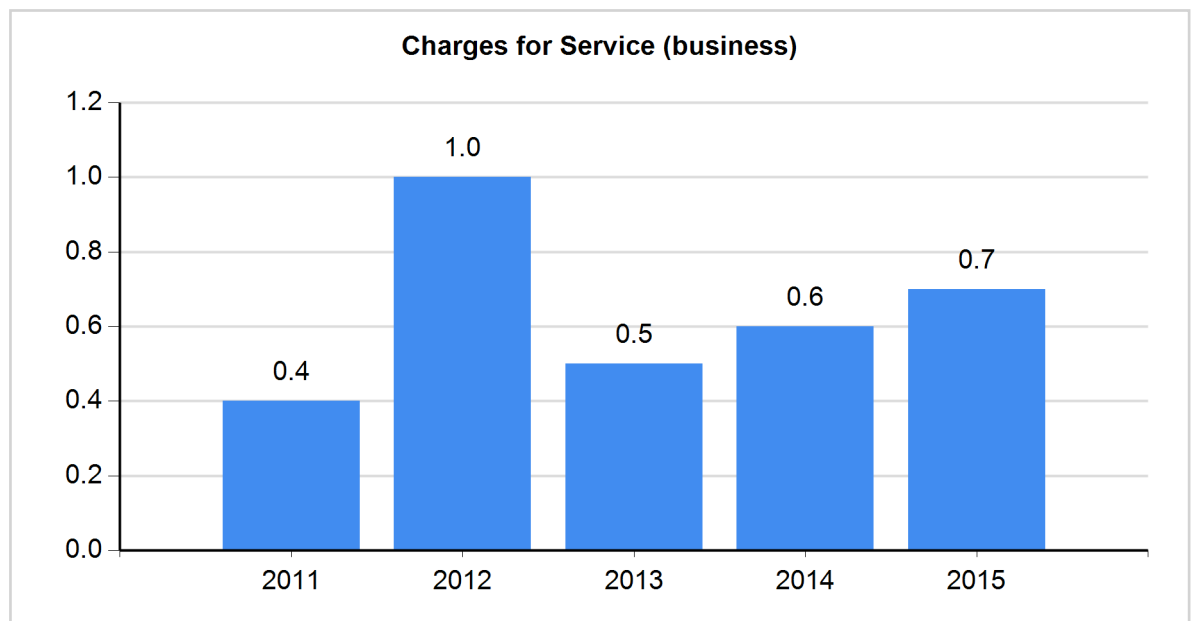
### Charges for Service (business)

#### Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

**Formula:**  
charges for  
service/operating  
expenses (minus  
depreciation)

**Source:**  
Statement of  
Activities; Statement  
of Cash Flows



2011	2012	2013	2014	2015
\$217,720	\$628,502	\$300,743	\$516,414	\$509,808
\$604,214	\$600,511	\$560,781	\$814,726	\$748,788
0.4	1.0	0.5	0.6	0.7

#### Agency Response



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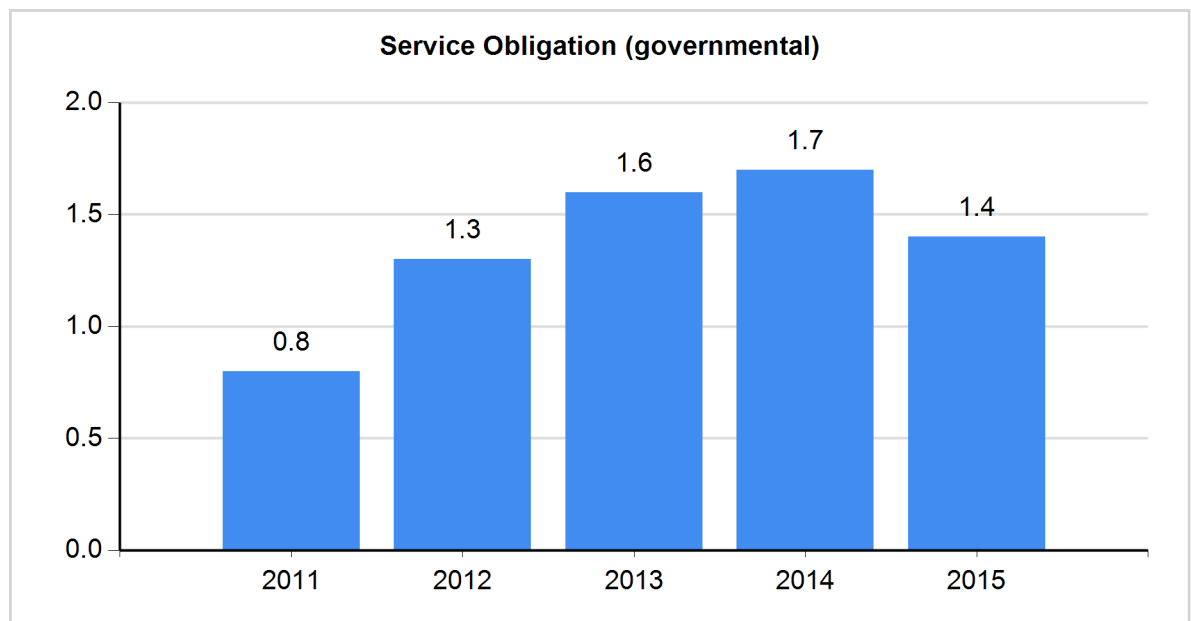
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$59,243	\$74,315	\$111,127	\$131,041	\$111,602
\$71,846	\$56,158	\$69,757	\$79,184	\$79,802
0.8	1.3	1.6	1.7	1.4

#### Agency Response



## County Service Area 70 Zone GH (Glen Helen)

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### Liquidity

#### Description

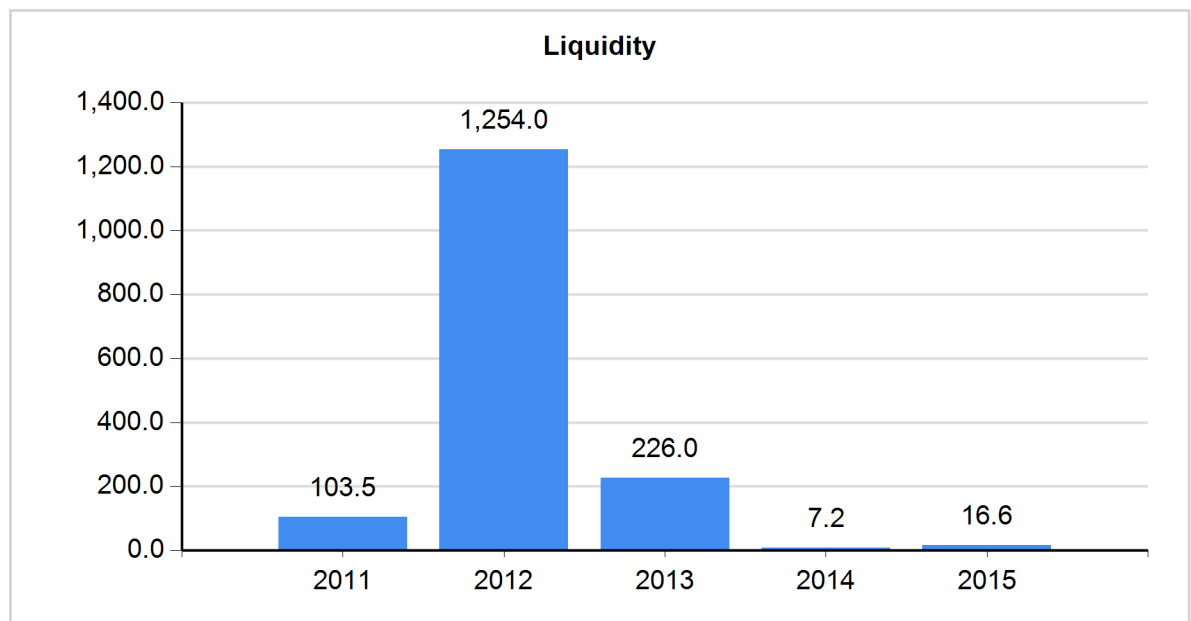
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$1,563,105	\$2,254,614	\$2,611,303	\$2,679,218	\$2,627,553
\$15,104	\$1,798	\$11,554	\$374,358	\$158,359
103.5	1,254.0	226.0	7.2	16.6

### Agency Response



## County Service Area 70 Zone GH (Glen Helen)

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### Change in Cash and Cash Equivalents (business)

#### Description

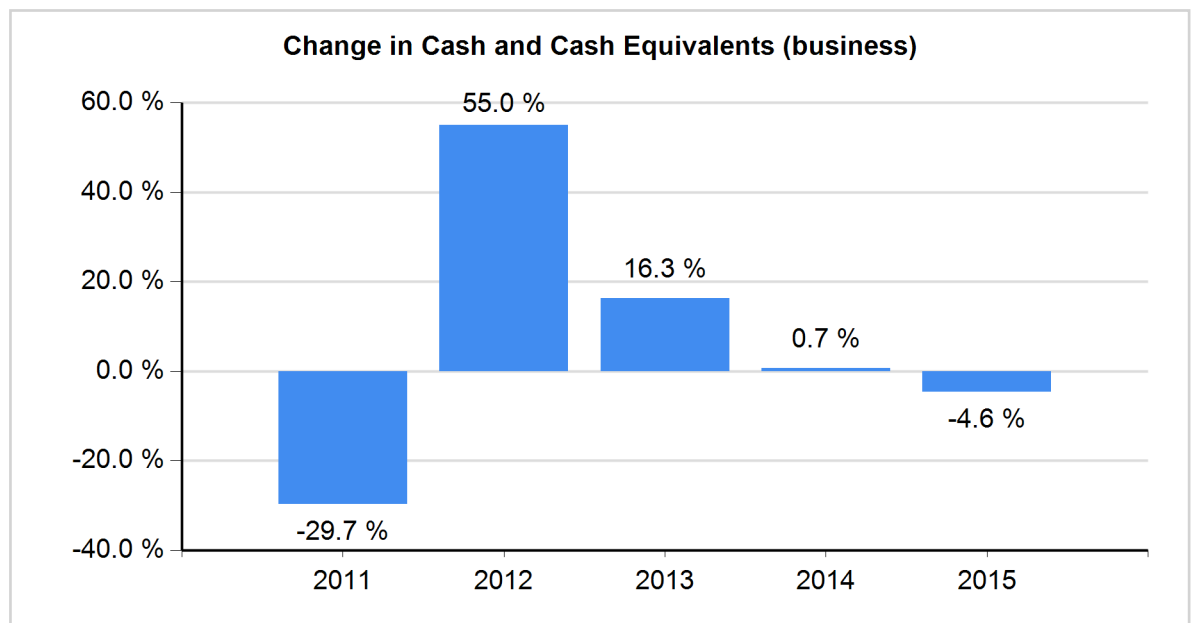
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

#### Source:

Statement of Cash Flows



2011	2012	2013	2014	2015
(\$522,693)	\$679,431	\$311,901	\$16,097	(\$103,848)
\$1,758,015	\$1,235,322	\$1,914,753	\$2,226,654	\$2,242,751
-29.7%	55.0%	16.3%	0.7%	-4.6%

#### Agency Response